

Air Force Materiel Command

Evolution of Accounting and Finance



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1970's

- Vietnam War
- Apollo 13
- Pocket calculator
- Jerry Waugh attended Accounting school

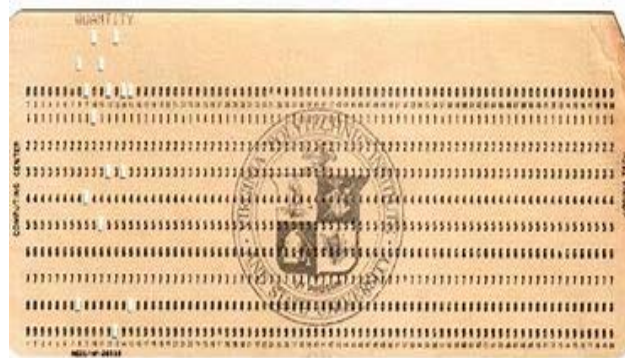


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1970's Cont'd

- All Bases had Accounting and Finance Office
- Working Capital Fund Accounting office was co-located at Base Supply office
- Vouchers were paid manually, no automated process
- Accounting data entry was done via Punch Cards
- Most everyone smoked in the building
- Microfiche reader was high tech!



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1970's Cont'd

- **Computer Systems**
 - Phase I : UNIVAC (Supply)
 - Phase II : BURROUGHS (GAFS)
 - Phase III : MAJCOM Management Programs
 - Phase IV : 1979 – 25 years of efforts to standardize systems
 - AFAFC (Denver) directed AF Accounting operations and policies



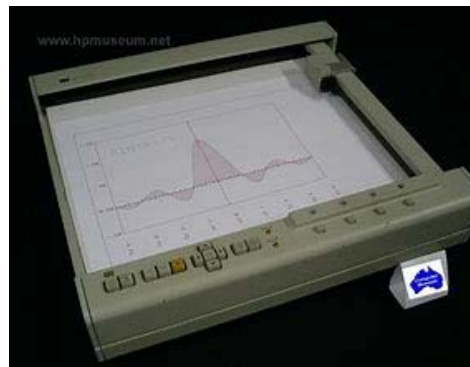
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1980's – Automation efforts underway in AF

- First cell phones and MAC computers were introduced
- Fax was the norm
- Air Force On-Line Database Systems (AFOLDS) retrieval in GAFS
- Plotter was used to make charts
- Punch card elimination
- Fall of the Berlin Wall began on 9 November 1989



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1980's Cont'd

- Standard Material Accounting System (SMAS) was born in response to Audit
- Integrated Accounts Payable (IAPS) was developed for SBSS local purchase payments
- Zenith Z-100 computers were delivered to AF bases
- AFLC had five ALCs :
 - ❖ Kelly AFB
 - ❖ Warner Robins AFB
 - ❖ Hill AFB
 - ❖ Sacramento AFB
 - ❖ Tinker AFB
- AFAFC developed Comptroller Office of the Future (COOF)
 - ❖ Emphasis was to consolidate financial operations and,
 - ❖ To automate daily cash balancing



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1990's

- Gulf War Started in 1990
- End of Cold War in 1991
- World Wide Web debuted
- Emails were born
- Air Force Logistic Command (AFLC) was merged with Air Force Systems Command (AFSC) and Air Force Materiel Command (AFMC) was born
- Defense Management Review Decisions (DMRDs)
 - ❖ 904 – Depot level Reparable (DLRs) - funded by WCF rather than Procurement funds
 - ❖ 910 – Consolidated Financial Operations – DFAS was born for core accounting functions



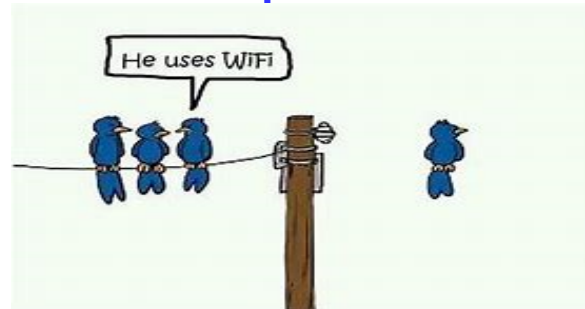
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1990's Cont'd

- **Defense Business Operations Fund (DBOF) was born**
 - ❖ Consolidated Service WCF's into a single WCF – DoD managed cash
 - ❖ 4 years later gave cash management back to services
- **AFMC implemented new Stock Control and Distributed Systems (SC & D)**
 - ❖ D035A – Wholesale System
 - ❖ D035K – Retail System
 - ❖ D035J – Financial System (FIABS)
- **Cost of Operations (COD) Overhead implemented to reimburse O&M to support WCF**



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2000's

- Face Book was launched
- Saddam Hussein captured
- DFAS restructured again to 9 sites due to Base Realignment And Closure (BRAC)
- Military services started looking at Commercial Off The Shelf financial software (COTS)
 - ❖ Enterprise Resource Planning (ERP) started
 - ❖ AF Defense Enterprise Accounting & Management System (DEAMS)
 - ❖ Army Logistics Modernization Program (LMP)
- AFWCF business operations changes again – two business areas:
 1. Consolidated Sustainment Activity Group – “S” Supply Division and “M” Maintenance Division
 2. Supply Management Activity Group Retail (SMAG-R) : AF Academy, Medical- Dental, General Support Division (GSD)

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Food for thought

➤ Technology is great but don't forget the "people" aspect of operations:

- ❖ Make time to visit people you support and who support you
- ❖ Networking is important to everyone's career
- ❖ Expand your knowledgebase
- ❖ Be eager to share what you know
- ❖ Patience and kindness in workplace
- ❖ Don't alienate yourself



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